POLICY NAME:	ANTI-TAX EVASION	DATE:	JANUARY 2026
POLICY REVISION:	02	BY	JONATHAN CLARK
REVIEW PERIOD:	ANNUALLY	REVIEW:	JANUARY 2027

ANTI-TAX EVASION POLICY

CONTENTS

1. AMENDMENTS AND UPDATES

ISSUE	DATE	AMENDMENT / CHANGE
FIRST	Unknown	All previous versions saved in 'Archive' server
02	Jan 2026	Template, wording and sections, part of GFS improvement process. Amended point 7 point of contact to GFS Accountant.

2. PURPOSE

At Glass and Framing Solutions Limited, we recognise that compliance with the Criminal Finance Act 2017 is not only a legal obligation but also a key part of safeguarding the reputation, financial stability, and long-term success of the business.

By preventing the criminal facilitation of tax evasion, we protect our business interests, maintain strong relationships with stakeholders, and demonstrate our commitment to operating ethically and responsibly.

3. SCOPE

This policy applies to all employees, contractors, suppliers, and third parties acting on behalf of Glass and Framing Solutions Limited. Our proactive approach ensures compliance with legal requirements while reinforcing our reputation as a trustworthy and transparent organisation.

4. BUSINESS BENEFITS OF COMPLIANCE

- **Protecting Reputation:** Demonstrating a zero-tolerance stance on tax evasion strengthens our credibility with clients, suppliers, and regulatory bodies.
- **Reducing Financial Risks:** Preventing facilitation of tax evasion avoids potential fines, penalties, and legal costs that could harm profitability.
- **Maintaining Competitive Advantage:** Ethical and lawful business practices position Glass and Framing Solutions Limited as a preferred partner in the market.
- **Fostering Growth:** Compliance builds trust with stakeholders, ensuring sustainable growth opportunities.

5. RISK ASSESSMENT

Glass and Framing Solutions Limited undertakes regular and targeted Risk Assessments to:

- Identify and address vulnerabilities in our operations where tax evasion risks may arise.
- Prioritise resources to mitigate higher risk areas effectively.
- Ensure risk management aligns with our business objectives and operational focus.

These assessments are conducted periodically and whenever significant changes occur in our business model or industry regulations.

6. PROPORTIONALITY OF RISK BASED PREVENTION PROCEDURES

We adopt a proportionate approach that aligns risk mitigation efforts with identified risks while ensuring operational efficiency:

- **High Risk Activities:** Enhanced due diligence and monitoring processes are applied to high-risk areas, such as large financial transactions or relationships involving offshore jurisdictions.
- **Low Risk Activities:** Consistent, streamlined compliance procedures prevent unnecessary administrative burdens while maintaining vigilance.

This approach minimises disruptions to business operations while maintaining robust compliance standards.

7. TOP LEVEL COMMITMENT

Our leadership is fully committed to embedding compliance within the Company culture:

- The directors ensure that this policy is implemented effectively and is aligned with our strategic goals.
- Our Accountant is empowered to lead prevention efforts and ensure continual improvement.
- Leaderships active involvement ensures that compliance not only prevents risks but also supports operational excellence and stakeholder confidence.

8. DUE DILIGENCE

Comprehensive due diligence strengthens our client and supply chain relationships.

- **Clients and Suppliers:** We evaluate the tax compliance history and practices of potential partners, ensuring they align with our ethical standards.
- **Third-Party Contracts:** Agreements include clauses explicitly prohibiting tax evasion facilitation, enabling Glass and Framing Solutions Limited to terminate relationships if violations occur.
- **Monitoring:** Ongoing assessments ensure that all parties acting on our behalf adhere to legal and ethical standards, safeguarding our business from reputational and financial harm.

9. COMMUNICATION AND TRAINING

- **Clear Communication:** All employees are made aware through our business intranet, and third parties are made aware of their responsibilities under this policy and the Criminal Finance Act 2017.
- **Targeted Training:** Tailored training programs equip employees and stakeholders with the knowledge to identify and report potential tax evasion risks. This enhances compliance while improving overall business performance.
- **Reporting Mechanisms:** A confidential whistleblowing process allows employees and partners to report concerns without fear of retaliation, promoting a culture of transparency and accountability.

10. MONITORING AND REVIEW

Effective monitoring and regular reviews ensure our prevention measures remain aligned with business interests:

- **Internal Audits:** Routine reviews of financial processes and transactions help detect and address risks before they escalate.
- **External Oversight:** Engaging independent auditors provides an additional layer of assurance and reinforces stakeholder trust.

11. USE OF ACCOUNTANTS

Engaging professional accountants enhances our financial oversight:

- **Tax Compliance:** Ensuring accurate and timely tax filings prevents penalties and demonstrates good governance.
- **Strategic Insights:** Expert advice from accountants supports effective financial planning and risk management, directly benefiting the business.

12. ZERO TOLERANCE POLICY

Glass and Framing Solutions Limited zero tolerance policy towards tax evasion ensures:

- Violations are addressed swifty and decisively, safeguarding our reputation and operations.
- Partnerships with non-compliant entities are terminated to protect our business from exposure to financial or legal risks.
- This approach reinforces our position as a responsible and trustworthy business partner, creating a solid foundation for sustainable growth.

13. ACCOUNTABILITY

This policy is a cornerstone of our business strategy, reflecting our commitment to high ethical standards and robust governance. Oversight by the directors ensures that compliance is integrated into every aspect of our operations, supporting both legal requirements and business success.

14. REVIEW AND CONTINUOUS IMPROVEMENT

This policy will be:

- Reviewed annually by Senior Management or more frequently if legislation or business operations change.
- Updated as necessary to ensure continued compliance and effectiveness.
- Supported by periodic audits and feedback mechanisms to identify and address potential weaknesses.

SIGNED:	T. Waudby
NAME:	Tony Waudby
TITLE:	Managing Director
SIGNED FOR:	Glass and Framing Solutions Limited
DATE:	15th January 2026